

Joseph Transportation Services, Inc.

a subsidiary of Joseph Transportation

August 19, 2002

Mr. Vernon Williams Recordations Unit Surface Transportation Board 1925 K Street, N.W. Washington, DC 20423-0001 19724-B

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SURFACE TRANSPORTATION GOACH

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Agreement dated as of August 5, 2002 between the following parties:

Lessee:

Allied Enterprisess, Inc. 107 North Commercial Springdale, AR 72764

Lessor:

Joseph Transportation Services, Inc.

300 Pike Street Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, (10) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Agreement dated August 5, 2002 related to ten (10) railcars bearing reporting marks AM 503070 –504246, sporadic.

Please file this agreement as a primary document. The amount of \$8.00 is included on Check No. 19724. The remaining amount of \$22.00 for this document is included on the enclosed check No. 17717 which was previously cashed by the Surface Transportation Board as indicated by the enclosed copy of the check. The check was sent to the STB in error without any documents attached for filing. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 929-4500 ext. 4239.

Sincerely,

Joseph Transportation Services, Inc.

Julie M. Woodard

Documentation Coordinator

Enclosures

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MEMORANDUM OF AGREEMENT

SURFACE TRANSPORTATION BUADD

This MEMORANDUM OF AGREEMENT ("Memorandum of Agreement") entered into this 5th day of August, 2002, is intended to evidence the agreement dated as of May 21, 2002 (the "Agreement"), between JOSEPH TRANSPORTATION SERVICES, INC., a Delaware corporation ("Lessor"), and ALLIED ENTERPRISES, INC., a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the ten (10) railcars described in Exhibit A attached hereto (the "Units") subject to the terms and conditions provided in the Agreement.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has executed this Memorandum of Agreement on the date indicated below its signature.

JOSEPH TRANSPORTATION SERVICES, INC.

Ву:	Pare & Jetse
Name:_	Paul G. Jantsch
Title: _	President
Date:	August 5, 2002

STATE OF OHIO)	
)	SS:
COUNTY OF HAMILTON)	

The foregoing instrument was acknowledged before me this 5th day of August, 2002, by Paul G. Jantsch, the President of Joseph Transportation Services, Inc., a Delaware corporation, on behalf of the corporation.

My Commission expires:

Notary Public

ANGELA DENISE WATTS

Attorney at Law

Notary Public, State of Ohio
My Commission Has No Expiration

EXHIBIT A

To the Memorandum of Agreement dated May 21, 2002, between Joseph Transportation Services, Inc. and Allied Enterprises.

DESCRIPTION OF UNITS

Ten (10) railcars bearing reporting marks as follows:

AM 503070	AM 503339	
AM 503096	AM 503398	
AM 503118	AM 503576	
AM 503134	AM 503754	
AM 503193	AM 504246	